

Analysis or Resolution of MERCHANTS ACCOMPTS, by RALPH HANDSON, Accomptant.

The Fourth Edition, Corrected and Enlarged.

NOT A: That,
Dr. signifieth the Debitor,
and
Cr. the Creditor.

Also,
All Accompts of Ex-
change and of parties resi-
ding in Forrain Countries,
are to be kept with a dou-
ble Margin, viz. The in-
ward Margin for the Mo-
ney of the place beyond the
Seas, and the outward for
the place where you reside.

Domestick
consisteth of
viz.

Accompts
for Mer-
chants are
resolved
into Do-
mestick,
Forrain, or
Partable,
viz.

Forraign
consisteth of
viz.

Partable.

Inventory of the { Ready Money, Wares, Voyages, and Debts belonging or owing to You; Dr. those several Parcels, or Parties; Cr. your Stock or Principal.
Debts owing by You; Dr. your Stock or Principal; Cr. the several Parties to whom you owe the same.
By Bond, Bill, Accompt, or otherwise; Dr. Money; Cr. the Party or Parties from whom the same was due.
For Wares sold and delivered; Dr. Money; Cr. those Wares so sold and delivered, the Money being received upon the delivery (which is seldom in use.)
Taken up at { Dr. Money for the sum received or taken up
Interest by Bond { Dr. Interest, or Profit and Loss for the Interest thereof } Cr. the party that lent the same for the Principal and the Interest.

Receipts of { Money { For Interest of Money (formerly lent, the Principal being continued;) Dr. Money; Cr. the Accompt of Interest, or Profit and Loss.
For Assurance of Goods Shipped by another; Dr. Money; Cr. the Accompt of Assurance, or Profit and Loss.
By Exchange remitted from your Factor; Dr. Money; Cr. the party to whom the Bills were directed, if he have formerly been charged in Accompt for the same. Otherwise Cr. your Factor or Correspondent by a double Margin.
Taken up by Exchange; Dr. Money; Cr. your Factor, or he to whom the bills are directed.
Of Assignment from another; Dr. the Assignor or Party assigned to pay; Cr. the Assignor, or he who assigned over the same.
By Exchange; Dr. the party to whom the Bills are directed after his acceptance; Cr. the Factor who remitted the same by a double Margin.
Bills { Money; Dr. the Wares bought and received; Cr. Money, when the Money is paid upon the delivery of the Wares, which is seldom used.
Time. { Dr. the several Wares bought and received; Cr. the party that selleth the same. And
Bought for { Part Money, part time. { after the Seller is Dr. for the Money paid, or Bills delivered him as afore.
Part Money, part anothers Bill, part time. {
Wares { Part Money, part for anothers Bill; Dr. the Wares bought. { Cr. Money for the sum paid.
Wares for Wares simply; Dr. the Wares received; Cr. the party whose Bill is delivered for the value thereof.
In barter { For part Money, part Wares; Dr. the Wares received; { Cr. the Wares delivered for the same sum, which seldom happens.
For part Money, part Wares, part time. { Cr. or Money for so much as is paid.
For part Money, part by anothers Bill, part Wares, part time { Cr. the several Wares delivered for the value of them.
And after he is Dr. for the Money paid, Wares or Bills delivered as before.

From beyond the Seas, from your Factor; Dr. the several Commodities received; Cr. your Factor by a double Margin.

Payments of Money. { Owning by you by Bill, Bond, Accompt, or otherwise; Dr. the Party or Parties to whom the same was due. } Cr. Money.
For Wares bought for Money; Dr. the Wares so bought and received. {
Lent at Interest by Bond; Dr. the Party or Parties borrowers for the Principal and Interest. { Cr. Money for the sum paid.
For Interest of Money formerly taken up (the principal being continued) Dr. Interest, and Profit or Loss; { Cr. Profit or Loss, or the Acc. of Interest for the Interest thereof.
For Assurance of Goods Shipped; Dr. the Accompt of Assurance of, or Profit and Loss. {
Remitted by Exchange; Dr. the Factor or Party to whom the Bills are payable. { Cr. Money.
By Bills of Exchange charged upon you; Dr. the Factor or Party under-writing those Bills. {
For Charges { Of Wares bought; Dr. those Wares.
Of Goods Shipped; Dr. the Voyage. { Cr. Money.
Extraordinary; Dr. Profit and Loss, or {
Of Household; { petty expences.

Delivery of a Bill or Bills of Debt, by assignation for Money owing by you; Dr. the party assigned to receive the same; Cr. the party whose bill you delivered.
For Money; Dr. Money; Cr. the Wares sold and delivered (the Money being received upon the delivery of the Wares sold, which is not usual.)
For Time, or { Dr. the party that buyeth those Wares; Cr. the Wares sold and delivered for the whole sum.
For part Money, part time, or { And for the Money received make; Dr. Money; Cr. the party buyer in the second branch.
For part Money, part Wares part by anothers bill, part time. { And in the third branch; Dr. the party whose bill you take; Cr. the buyer.
Wares for Wares simply; Dr. the Wares received; Cr. the Wares delivered both be of equal value, which seldom hapneth.
For part Money, { Dr. Money for so much as is received. { Cr. the several Wares delivered for the whole sum.
part Wares; { Dr. the Wares received for the value of them. {
In barter { For part Money, part Wares, part Time; { Dr. the Party or Parties that buy the same.
For part Money, part Wares, part anothers bill, part time; { Cr. the Wares sold and delivered for the same sum, as before.
For part Money, part by anothers bill; { Dr. Money for the sum received; { Cr. the Wares sold and delivered for the whole
For part Money, part by anothers bill; { Dr. the party whose bill is taken for the value thereof; { sum.
For part Wares, part by anothers bill; { Dr. the Wares received for the value of them; { Cr. the Wares sold and delivered for the whole sum.
For part Wares, part by anothers bill; { Dr. the Party whose bill is taken for the rest; {
By advice from your Factor; Dr. that Factor; Cr. the Voyage or Voyages for the Goods sold by him.

The contrary whereof is to be observed in the buying of Wares.

Abatements. { Upon Wares. { Bought; Dr. the party that sold those Wares; Cr. the Wares bought and received. { The abatements being neither received,
Upon Debts { Sold; the Wares sold and delivered; Cr. the Party that buyeth those Wares. { nor paid in Money.
Due to you; Dr. Profit and Loss; Cr. the Party or Parties to whom the abatement was made. {
Owing by you; Dr. the Party or Parties that make the abatement; Cr. Profit and loss {

Voyages of Goods Shipped with Charges; Dr. that Voyage for the whole sum; { Cr. the Wares severally Shipped for their several values with their Charges.
Cr. Money for the Charges of those Wares so shipped (not put to their particular Accompts)

Of Goods. { In Quantity; Dr. Accompt of Goods remaining; Cr. the Voyage or Goods unfold.
If Gain; Dr. the accompt of Goods or Voyages; Cr. Profit and Loss.
If Loss; Dr. the accompt of Profit and Loss; Cr. the Goods or Voyage.
Of Money; Dr. balance; Cr. Money for rest of that Accompt
Of Debts. { Owning to you; Dr. ballance; Cr. the parties owing.
Owing by you; Dr. the Parties due to have; Cr. ballance.
Of Goods remaining; Dr. ballance; Cr. the accompt of Goods remaining.
Of Profit and Loss; Dr. that Accompt; Cr. Stock or Principal, if Profit; or contrarily if there be Loss.
Of Stock; Dr. that accompt; Cr. ballance which will be equal; And will shew the estate of the whole Accompt kept for conclusion.

Receipts of { Money. { Upon bills of Exchange remitted to him, { Cr. the Party that remitted that Money.
by Assignment. { Dr. Money. { Cr. the Party that assigned the same.
For Goods sold formerly consigned him. { Cr. the Goods received for the accompt of the party or parties that consigned them.
Taken up by him on his Principal by bills of Exchange, &c. Dr. and Cr. as in private Accompts.
Taken up at Interest. { Dr. Money for the sum received. { Cr. the party lender for the principal & Interest.
bought for Money, at Time, in barter, &c. Dr. and Cr. as in private Accompts.
Goods. { by Consignation; Dr. the Goods received for Accompt of A B, specifying for whose Accompt; And under that Title naming the particulars of those
Goods received without value, and so they are to have no Creditor to answer that parcel; but if you value them, there must be Dr. and Cr.
by bills of Exchange remitted to your Principal, Dr. and Cr. as in private Accompts afore said.
by bills of Exchange charged on you by your Principal; Dr. your said Principal; Cr. Money.
by Commission; Dr. the Party that gave the Commission; Cr. Money.

Payments of Money. { For Charges. { Of Goods received by Consignation; Dr. those Goods under one Title of A B, &c. { Cr. Money.
Of Goods Shipped; Dr. the several Goods Shipped; {
Extraordinary; the Accompt current of your Principal for whom the same was expended. {
For Goods bought; Dr. and Cr. as in private Accompts, whether for Money, Time, &c.
Lent at Interest; Dr. the Party to whom you Lend the same for the Principal and Interest. { Cr. Money for the sum paid.
Cr. the Party whose Money you Lent for the Interest thereof.

Sales of Goods received for Accompts of your Principal, be it for Money, Time, barter, &c. Dr. as in private Accompts. Cr. the accompt of those Goods received of A B, &c.
Shipping of Goods with Charges; Dr. the Accompt current of your Principal, for whom the same are Shipped; Cr. the several Goods Shipped, as in private Accompts.

The rest as in private Accompts.

Which may be resolved, as Domestick or Private Accompts: Imagining the intire Accompt to be a Tree, whereof the Accompt partable may represent the Trunk or Body and the several Partners the Branches thereof, of which sufficiently before is written.

Analysis or Resolution of MERCHANTS ACCOUNTS, by RALPH HANDSON, Accomptant.

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NOTA: That,
Dr. signifieth the Debitor,
and
Cr. the Creditor.
Also,
All Accounts of Ex-
change and of parties resi-
ding in Forrain Countries,
are to be kept with a dou-
ble Margin, viz. The in-
ward Margin for the Mo-
ney of the place beyond the
Seas, and the outward for
the place where you reside.

Domestick
consisteth of
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Accounts
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Forraign
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Partable.

Inventory of the { Ready Mony, Wares, Voyages, and Debts belonging or owing to You; Dr. those several Parcels, or Parties; Cr. your Stock or Principal.
Debts owing by You; Dr. your Stock or Principal; Cr. the several Parties to whom you owe the same.
By Bond, Bill, Accompt, or otherwise; Dr. Mony; Cr. the Party or Parties from whom the same was due.
For Wares sold and delivered; Dr. Mony; Cr. those Wares so sold and delivered, the Mony being received upon the delivery (which is seldom in use.)
Taken up at { Dr. Mony for the sum received or taken up } Cr. the party that lent the same for the Principal and the Interest.
Interest by Bond { Dr. Interest, or Profit and Loss for the Interest thereof }
Mony { For Interest of Mony (formerly lent, the Principal being continued:) Dr. Mony; Cr. the Accompt of Interest, or Profit and Loss.
For Assurance of Goods Shipped by another: Dr. Mony; Cr. the Accompt of Assurance, or Profit and Loss.
By Exchange remitted from your Factor: Dr. Mony; Cr. the party to whom the Bills were directed, if he have formerly been charged in Accompt for the same. Otherwise Cr. your Factor or Correspondent by a double Margin.
Taken up by Exchange: Dr. Mony; Cr. your Factor, or he to whom the bills are directed.
Receipts of { Bills { Of Assignment from another: Dr. the Assignor or Party assigned to pay: Cr. the Assignor, or he who assigned over the same.
By Exchange: Dr. the party to whom the Bills are directed after his acceptance: Cr. the Factor who remitted the same by a double Margin.
Bought for { Mony: Dr. the Wares bought and received: Cr. Mony, when the Mony is paid upon the delivery of the Wares, which is seldom used.
Time. { Dr. the several Wares bought and received: Cr. the party that selleth the same. And after the Seller is Dr. for the Mony paid, or Bills delivered him as afore.
Part Mony, part time. {
Part Mony, part anothers Bill, part time. {
Wares. { Part Mony, part for anothers Bill: Dr. the Wares bought; Cr. Mony for the sum paid.
Wares for Wares simply: Dr. the Wares received: Cr. the party whose Bill is delivered for the value thereof.
In barter { Wares delivered for the same sum, which seldom happens.
For part Mony, part Wares: Dr. the Wares received: Cr. or Mony for so much as is paid.
For part Mony, part Wares, part time. { Cr. the several Wares delivered for the value of them.
For part Mony, part by anothers Bill, part Wares, part time { Dr. the several Wares bought & received: Cr. the party that selleth the same.
And after he is Dr. for the Mony paid, Wares or Bills delivered as before.
From beyond the Seas, from your Factor: Dr. the several Commodities received: Cr. your Factor by a double Margin.
Payments of Mony. { Owing by you by Bill, Bond, Accompt, or otherwise: Dr. the Party or Parties to whom the same was due. } Cr. Mony.
For Wares bought for Mony: Dr. the Wares so bought and received. {
Lent at Interest by Bond: Dr. the Party or Parties borrowers for the Principal and Interest. { Cr. Mony for the sum paid.
For Interest of Mony formerly taken up (the principal being continued) Dr. Interest, and Profit or Loss: { Cr. Profit or Loss, or the Acc. of Interest, for the Interest thereof.
For Assurance of Goods Shipped: Dr. the Accompt of Assurance of, or Profit and Loss. {
Remitted by Exchange: Dr. the Factor or Party to whom the Bills are payable. { Cr. Mony.
By Bills of Exchange charged upon you: Dr. the Factor or Party under-writing those Bills. {
For Charges { Of Wares bought: Dr. those Wares.
Of Goods Shipped: Dr. the Voyage.
Extraordinary: Dr. Profit and Loss, or { Cr. Mony.
Of Household. { petty expences.
Delivery of a Bill or Bills of Debt, by assignation for Mony owing by you: Dr. the party assigned to receive the same: Cr. the party whose bill you delivered.
For Mony: Dr. Mony; Cr. the Wares sold and delivered (the Mony being received upon the delivery of the Wares sold, which is not usual.)
For Time, or { Dr. the party that buyeth those Wares: Cr. the Wares sold and delivered for the whole sum.
For part Mony, part time, or { And for the Mony received make: Dr. Mony; Cr. the party buyer in the second branch.
For part Mony, part Wares part by anothers bill, part time. { And in the third branch: Dr. the party whose bill you take: Cr. the buyer.
Wares for Wares simply: Dr. the Wares received: Cr. the Wares delivered both be of equal value, which seldom hapneth.
For part Mony, { Dr. Mony for so much as is received. } Cr. the several Wares delivered for the whole sum.
part Wares: { Dr. the Wares received for the value of them. }
In barter { For part Mony, part Wares, part Time: { Dr. the Party or Parties that buy the same.
For part Mony, part Wares, part anothers bill, part time: { Cr. the Wares sold and delivered for the same sum, as before.
For part Mony, part by anothers bill: { Dr. Mony for the sum received: } Cr. the Wares sold and delivered for the whole sum.
Dr. the party whose bill is taken for the value thereof: }
For part Wares, part by anothers bill: { Dr. the Wares received for the value of them: } Cr. the Wares sold and delivered for the whole sum.
Dr. the Party whose bill is taken for the rest: }
By advice from your Factor: Dr. that Factor: Cr. the Voyage or Voyages for the Goods sold by him.
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Abatements. { Upon Wares. { Bought: Dr. the party that sold those Wares: Cr. the Wares bought and received. } The abatements being neither received,
Upon Debts { Sold: the Wares sold and delivered: Cr. the Party that buyeth those Wares. } nor paid in Mony.
Due to you: Dr. Profit and Loss: Cr. the Party or Parties to whom the abatement was made. }
Owing by you: Dr. the Party or Parties that make the abatement: Cr. Profit and loss }
Voyages of Goods Shipped with Charges: Dr. that Voyage for the whole sum: { Cr. the Wares severally Shipped for their several values with their Charges.
Cr. Mony for the Charges of those Wares so shipped (not put to their particular Accounts)
Of Goods. { In Quantity: Dr. Accompt of Goods remaining: Cr. the Voyage or Goods unfold.
If Gain: Dr. the accompt of Goods or Voyages: Cr. Profit and Loss.
If Loss: Dr. the accompt of Profit and Loss: Cr. the Goods or Voyage.
Of Mony: Dr. balance: Cr. Mony for rest of that Accompt
Of Debts. { Owing to you: Dr. balance: Cr. the parties owing.
Owing by you: Dr. the Parties due to have: Cr. balance.
Of Goods remaining: Dr. balance: Cr. the accompt of Goods remaining.
Of Profit and Loss: Dr. that Accompt: Cr. Stock or Principal, if Profit, or contrarily if there be Loss.
Of Stock: Dr. that accompt: Cr. balance which will be equal; And will shew the estate of the whole Accompt kept for conclusion.
Upon bills of Exchange remitted to him, { Dr. Mony. } Cr. the Party that remitted that Mony.
by Assignment. { Cr. the Party that assigned the same.
For Goods sold formerly consigned him. { Cr. the Goods received for the accompt of the party or parties that consigned them.
Mony. { Taken up by him on his Principal by bills of Exchange, &c. Dr. and Cr. as in private Accounts.
Taken up at Interest. { Dr. Mony for the sum received. } Cr. the party lender for the principal & Interest.
Goods. { bought for Mony, at Time, in barter, &c. Dr. and Cr. as in private Accounts.
by Consignation: Dr. the Goods received for Accompt of A B, specifying for whose Accompt: And under that Title naming the particulars of those Goods received without value, and so they are to have no Creditor to answer that parcel; but if you value them, there must be Dr. and Cr.
by bills of Exchange remitted to your Principal, Dr. and Cr. as in private Accounts afore said.
by bills of Exchange charged on you by your Principal: Dr. your said Principal: } Cr. Mony.
by Commission: Dr. the Party that gave the Commission: }
Payments of Mony. { For Charges. { Of Goods received by Consignation: Dr. those Goods under one Title of A B, &c. } Cr. Mony.
Of Goods Shipped: Dr. the several Goods Shipped: }
Extraordinary: the Accompt currant of your Principal for whom the same was expended. }
For Goods bought: Dr. and Cr. as in private Accounts, whether for Mony, Time, &c.
Lent at Interest: Dr. the Party to whom you Lend the same for the Principal and Interest. { Cr. Mony for the sum paid.
Cr. the Party whose Mony you Lent for the Interest thereof.
Sales of Goods received for Accounts of your Principal, be it for Mony, Time, barter, &c. Dr. as in private Accounts. Cr. the accompt of those Goods received of A B, &c.
Shipping of Goods with Charges: Dr. the Accompt currant of your Principal, for whom the same are Shipped: Cr. the several Goods Shipped, as in private Accounts.

The rest as in private Accounts.

Which may be resolved, as Domestick or Private Accounts: Imagining the intire Accompt to be a Tree, whereof the Accompt partable may represent the Trunk or Body and the several Partners the Branches thereof, of which sufficiently before is written.